

DEPARTMENT OF THE NAVY
BUREAU OF NAVAL PERSONNEL
WASHINGTON, D.C. 20370-5000

IN REPLY REFER TO

BUPERSINST 7010.15
Pers-652
20 AUG 1993

BUPERS INSTRUCTION 7010.15

From: Chief of Naval Personnel
To: All Ships and Stations (less Marine Corps field
addressees not having Navy Personnel attached)

Subj: NAVY MILITARY RECREATION FUND FINANCIAL REPORTING
PROCEDURES

Ref: (a) Financial Management Policies and Procedures for
Morale, Welfare and Recreation Programs
(NAVSO P-3520)

Encl: (1) Guidelines for the completion of the Recreation Fund
Financial Statement (NAVPERS 7010/2) (9-82)
(2) Sample NAVPERS 7010/2 (9-82)

1. Purpose. To update procedures for the preparation and submission of the Recreation Fund Financial Statement, NAVPERS 7010/2, for activities maintaining a Navy Military Recreation Fund per reference (a) and not reporting under the Bureau of Naval Personnel (BUPERS), Morale, Welfare and Recreation Division (Pers 65) nonappropriated fund centralized accounting system.

2. Cancellation. NAVMILPERSCOMINST 7010.2A.

3. Action

a. Fund administrators (commanders, commanding officers and officers in charge) maintaining a Recreation Fund and not reporting financial data under the BUPERS (Pers-65) Recreation and Mess Central Accounting System (RAMCAS) shall prepare an annual fiscal year-end financial statement of the fund. The Recreation Fund Financial Statement form will be used for this purpose per the guidelines in enclosure (1). Enclosure (2) is a sample statement. The financial statement shall include all

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income and expenses of the Recreation Fund for the entire fiscal year (1 October through 30 September). The financial statement for a Recreation Fund established during the fiscal year shall report data as of the date of actual establishment through 30 September. Submit the original of the statement directly to the Chief of Naval Personnel, Fiscal Analysis Section (Pers-652D), Washington, DC 20370-6520, by 15 October of each year. Distribute copies as directed by the cognizant type commander or immediate superior in command. Retain a certified copy in the preparing activity's file for audit.

b. Fund administrators shall prepare and submit a final financial statement upon disestablishment of the Recreation Fund. The financial statement shall report data from the start of the fiscal year (1 October) through the date of actual disestablishment of the fund and shall be clearly marked "FINAL STATEMENT." The original or the statement shall be forwarded to the BUPERS (Pers-652D) within 15 days of disestablishment of the Recreation Fund with copies distributed as previously described.

c. An interim financial statement marked "Change of Custodian Statement" shall be prepared upon relief of a Fund Custodian. Monthly, quarterly or semi-annual financial statements may also be prepared at the discretion of the commanding officer. Interim statements are to be prepared for local use and command retention only, and shall not be used as a substitute for the fiscal year end report.

d. Cognizant type commanders or immediate superiors in command shall review subordinate command recreation fund financial statements for appropriateness of expenditures and accuracy of reporting, upon receipt. Corrective action should be initiated in those cases where discrepancies in accounting, reporting or unauthorized use of nonappropriated funds exist. A copy of any correspondence related to these deficiencies should be forwarded to BUPERS (Pers-652D).

4. Forms and Report

a. NAVPERS 7010/2 (9-82), Recreation Fund Financial Statement, S/N 0106-LF-070-1011, is available in the Navy Supply System per NAVSUP P-2002.

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b. Report Control Symbol BUPERS 7010-1 has been assigned to the reporting requirement in paragraph 3 and is approved for 3 years from the date of this instruction.

Acting

Distribution:
SNDL Parts 1 and 2

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GUIDELINES FOR THE COMPLETION OF THE
RECREATION FUND FINANCIAL STATEMENT (NAVPERS 7010/2) (9-82)

1. Introduction. These guidelines are intended to establish uniform procedures necessary for the completion and submission of the Recreation Fund Financial Statement by all activities maintaining a Recreation Fund but not reporting financial data under the provisions of the BUPERS (Pers-65) Centralized Accounting System. This will enable each activity to reflect its financial transactions during a specified period, as well as accurately representing its current financial condition.

2. General Instructions

a. The Recreation Fund Financial Statement must reflect ALL income and expenses incurred by the Recreation Fund during the reporting period. All entries shall be recorded in U.S. dollars. Do not included income or expenses which are due but not received/paid at the end of the period.

b. Line titles/descriptions must be adhered to whenever possible. Those items of income and expense which are not listed on the financial statement will be shown under the captions **Miscellaneous Income** (line 15) and **Miscellaneous Expenses** (line 32), with a breakdown included as a addendum to the financial statement.

3. Preparation of the (NAVPERS 7010/2) Recreation Fund
Financial Statement

a. IDENTIFICATION

(1) Reporting Activity:

Ships - Identify by name and hull number.

Ashore Units - Identify by command designation and geographic location (mailing address). (For example, Naval and Marine Corps Reserve Center, 274 Fifth St., N.W., Atlanta, GA 30318.)

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(2) Reporting to: Enter the Immediate Superior in Command (ISIC) or type commander as appropriate.

(3) Unit Identification Code (UIC): Enter the UIC of the reporting command. UIC numbers are listed in the NAVCOMPT Manual, P-1000, Vol II, Chapter 5. (Use the UIC number for the command designated to operate the Recreation Fund). (For example, a United States Diplomatic Attache Office (USDAO) would use the USDAO UIC, not the Naval Attache UIC.)

(4) Period Ending: Enter 30 September 19XX or date of disestablishment of the Recreation Fund, as appropriate. (For interim statements, reflect the appropriate statement preparation date.)

b. The INCOME AND EXPENSE STATEMENT will be completed as follows:

Line 1. **NET WORTH (CASH BROUGHT FORWARD BEGINNING OF PERIOD).** Enter the net worth (Cash) figure brought forward from the end of the prior period financial statement. (The Net Worth figure would not change between the end of 1 fiscal year and the beginning of another). Newly commissioned ship/activities reporting for the first time will leave this line blank; commissioning grants will be reflected on line 6.

Line 2. **RESALE OPERATION INCOME.** Enter revenue derived from the sale of merchandise, exclusive of Fund-owned vending and amusement machine revenue.

Line 3. **VENDING/AMUSEMENT MACHINE INCOME.** Reflect the income derived from Recreation Fund-controlled vending machines, amusement machines and receipts from concessionaires.

Line 4. **TOTAL RESALE/VENDING INCOME.** This line represents the total of lines 2 and 3.

Line 5. **EXCHANGE/SHIP'S STORE PROFITS.** Reflect the income received by the Recreation Fund from the distribution of exchange or ships store profits (including exchange or ships store operated vending machine profits).

Line 6. **TRANSFERS FROM BUPERS (PERS-65) CENTRAL FUND.**
Enter grants and loans received directly from BUPERS (Pers-65)
Central Fund only.

Line 7. **TRANSFERS FROM OTHER RECREATION FUNDS.** Enter the
income received from other MWR funds.

Line 8. **SPORTS PROGRAM INCOME.** Enter the total income
received from Recreation Fund-sponsored sports/athletic
programs.

Line 9. **ENTERTAINMENT INCOME.** Enter the total income
received from Recreation Fund-sponsored entertainment events,
(e.g., revenue from ticket sales or fees to cultural, athletic
or social events; concerts; dances; etc.).

Line 10. **TOURS INCOME.** Enter the income received from
fees and charges in connection with sightseeing/other tours.

Line 11. **CRUISE BOOK INCOME.** Enter income derived from
sale of ship or activity cruise books.

Line 12. **RECREATION PROGRAM & ACTIVITY INCOME.** Enter the
total income from recreation programs not otherwise specifically
listed on the form.

Line 13. **INTEREST INCOME.** Enter all income received from
interest proceeds on savings accounts or other approved
investments.

Line 14. **LOAN REPAYMENTS FROM INDIVIDUALS.** Enter revenue
received during the period as repayment (partial or full) of
loans made to individuals from the Recreation Fund.

Line 15. **MISCELLANEOUS INCOME.** Enter the income received
in the Recreation Fund which is not included in other income
accounts. A breakdown by description and dollar amount of all
items reflected in this category must be included as an addendum
to the MWR Fund Financial Statement.

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Line 16. **TOTAL CASH RECEIPTS.** Show the total of lines 4 through 15. The total must represent the total income received from all sources during the period.

Line 17. **RESALE MECHANDISE PURCHASED.** Enter the total dollar value, at cost, of all merchandise purchased for resale, excluding Recreation Fund-owned vending machine items.

Line 18. **VENDING MACHINE MERCHANDISE PURCHASED.** Enter the dollar value of Recreation Fund-owned vending machine merchandise purchased for resale only. The amount should represent the total expense, at cost, for vending machine merchandise purchases. expenses for repair, maintenance and servicing of vending machines shall be included on line 30.

Line 19. **TOTAL RESALE/VENDING MERCHANDISE EXPENSE.** This line represents the total of lines 17 and 18.

Line 20. **DISTRIBUTIONS.** Enter the amount of funds distributed from the Recreation Fund to any other unit (e.g., pro-rata vending machine/ship store profits distributed to Marine Corps units; allocations provided to participating units, etc.). (Funds transferred to the BUPERS (Pers-65) Central Fund shall be reported on line 32.)

Line 21. **ENTERTAINMENT EXPENSE.** Enter the total expenses incurred in connection with Recreation Fund-sponsored entertainment events, (e.g., dances, parties, etc.).

Line 22. **SPORTS EXPENSE.** Enter the total expenses incurred in connection with Recreation Fund-sponsored sports/athletic programs (e.g., league entry fees, officials' fees, etc.).

Line 23. **ELECTRONICS EXPENSE.** Enter the total expense incurred in the purchase of electronic equipment, property and supplies incident to the recreation program (other than resale items), (e.g., television, sound system, etc.). Expenses related to transportation/shipping/freight charges associated with such property purchases should also be included on this line.

Line 24. **TOURS EXPENSE.** Enter the total expenses paid in connection with sightseeing or other type tour programs and events.

Line 25. **CRUISE BOOK EXPENSE.** Enter the total expenses incident to the preparation and publication of ship or activity cruise books.

Line 26. **EXPENDABLE PROPERTY/SUPPLIES EXPENSE.** All property and supplies (other than electronics and sports property/supplies) with a unit cost of less than \$1,000 purchased during the period will be reflected in this line. Include property and supplies for both Direct and General and Administrative expenses, exclusive of resale items.

Line 27. **NONEXPENDABLE PROPERTY EXPENSE.** Enter the total expenses for property purchased during the period (exclusive of vehicles and electronics property) with an acquisition value of \$1,000 or more. Expenses related to transportation/shipping freight charges associated with such property purchases should be included on this line. Transportation charges incident to "no cost" equipment/property (i.e., property acquired where non acquisition cost was incurred by the Civilian MWR Fund) should be reflected on line 32, Miscellaneous Expense.

Line 28. **VEHICLE PROCUREMENT EXPENSE.** Enter the cost of vehicles purchased during the period. Expenses for transportation/shipping/freight charges associated with vehicle purchases are also included on this line. Subsequent to procurement and during the period in which the vehicle is owned by the Recreation Fund, it will be reported on the Vehicle Inventory Record line 50 of the Recreation Fund Financial Statement.

Line 29. **SALARIES & WAGES EXPENSE.** Enter the total of all salaries and wages (Direct, General & Administrative and Maintenance), employee benefit costs, employer FICA, other contributions, other payroll taxes and employee incentive awards paid during the period.

Line 30. **MAINTENANCE/REPAIR EXPENSE.** Enter the total expenses incurred in the maintenance, repair and servicing of

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all Recreation Fund equipment, vehicles and vending machines during the period.

Line 31. **LOANS DISBURSED TO INDIVIDUALS.** Enter the total amount of loans made from the Recreation Fund to individuals during the period. (Loan repayments made to the Chief of Naval Personnel/Central Fund will be accounted for on line 32, Miscellaneous Expense.)

Line 32. **MISCELLANEOUS EXPENSE.** Enter all expenses incurred during the period which are not included in other expense lines. A breakdown by description and dollar amount of all items reflected in this category must be included as an addendum to the MWR Fund Financial Statement.

Line 33. **TOTAL CASH EXPENDITURES.** This line reflects the summation of lines 19 through 32 and includes all cash expenditures by the Recreation Fund during the period.

Line 34. **NET WORTH (CASH) AT END OF PERIOD.** The amount to be reflected on this line is derived by subtracting line 33 from the sum of lines 1 and 16. This total must represent the actual cash position of the Recreation Fund at the end of the period and will be shown on line 1 of the succeeding period statement. (If this total does not agree with the end of period cash position of the Recreation Fund (line 43), either a computation error exists on the statement or it is the result of erroneous records maintained during the period.)

c. The RECONCILIATION OF CASH TRANSACTIONS section will be completed as follows:

Line 35. **NET WORTH (CASH) BROUGHT FORWARD BEGINNING OF PERIOD** (amount of line 1). Enter the net worth (cash) figure which appears on line 1.

Line 36. **TOTAL CASH RECEIPTS** (total lines 4-15). Enter that number which equates to the sum of lines 4 through 15.

Line 37. **TOTAL CASH EXPENDITURES** (total lines 19-32). Enter that number which equates to the sum of lines 19 through 32.

Line 38. **TOTAL NET WORTH (CASH) AT END OF PERIOD** (lines 35 and 36 minus line 37). This total represents the actual cash position of the Recreation Fund at the end of the period. This total verifies the amount calculated for line 34 and will also provide a check on the accuracy of the amount to be calculated for line 43, Total Net Worth (Cash) carried forward.

d. The RECAPITULATION OF NET WORTH section will be completed as follows:

Line 39. **GENERAL CHECKING ACCOUNT.** Report the amount of nonappropriated funds of the Recreation Fund on deposit in a regular bank checking account or a special bank checking account as of the last day of the period.

Line 40. **SAVINGS ACCOUNT.** Report the amount of nonappropriated funds of the Recreation Fund on deposit in a bank savings account(s) and/or other interest-bearing accounts.

Line 41. **PETTY CASH FUND.** Report the amount of cash on hand in the petty cash fund as of the last day of the period. This fund will be maintained per paragraph 806 of reference (a).

Line 42. **UNDEPOSITED CHECKS/CASH ON HAND.** This line will reflect the amount of cash on hand (held by the Recreation Fund Custodian and/or on deposit with a Disbursing Officer for safekeeping) by actual count on the last day of the reporting period.

Line 43. **TOTAL NET WORTH (CASH) CARRIED FORWARD.** The amount reflected under this caption must accurately represent the total cash position of the Recreation Fund at the end of the period and is derived by adding the totals of lines 39 through 42. The total in this line must equal the figures shown on both lines 34 and 38, NET WORTH (CASH) at end of period.

e. THE BANK INFORMATION section will be completed as follows:

Line 44. **AMOUNT COLLATERALIZED THROUGH BUPERS (PERS-65).** Deposits or investments that exceed the insurance limit at a

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particular institution must be collateralized or moved to an account at another federally insured institution. Accounts are collateralized when the depository institution delivers acceptable U.S. Treasury or Federal Agency securities to a Federal Reserve Bank (FRB). Collateral is required for U.S. Public Funds in excess of insured limits by Title 31, Part 200, of the Code of Federal Regulations (usually referred to as Treasury Circular 176).

Collateral can be obtained by sending a written request to Bureau of Naval Personnel, Investment and Field Banking Section (Pers-652E), Building 1489, Patuxent River, MD 20670-5489. The request should contain the amount of collateral needed, the depository institution, the address of the main office of the depository institution and an accurate account vesting and number. BUPERS (Pers-652E) will contact the depository institution and request and verify the collateral.

However, the easiest and simplest way to secure balances in excess of insurance coverage is to move the funds to another insured institution and protect the funds through Federal Deposit Insurance Corporation (FDIC) insurance. For example, a Navy Morale, Welfare and Recreation activity with \$90,000 in a checking account and \$150,000 in savings deposits with an FDIC insured institution would be uninsured for \$50,000. The MWR activity could either request \$50,000 collateral or simply move \$50,000 to another FDIC insured institution.

Line 45. **TYPE OF INSURANCE ON BANK ACCOUNT (I.E., FDIC, FSLIC, ETC.).** Any institution in which Navy MWR funds are deposited or invested must have federal insurance. Most banks and savings and loans are insured through the FDIC which is an agency of the U.S. Government. Verification of FDIC insurance should be obtained before any deposit or investment is made. FDIC insurance regulations treat Navy MWR funds as public unit accounts and thus entitle MWR funds to \$100,000 insurance coverage for the aggregate of all time and savings deposit accounts at a particular institution. (For example, a Navy MWR activity with \$90,000 in a checking account and \$90,000 in savings and time deposits with an FDIC insured institution would have the entire \$180,000 completely insured.) Insurance may also be obtained through federally insured credit unions.

Credit unions are federally insured through the National Credit Union Administration (NCUA). However, insurance regulations are different between the FDIC and NCUA. The NCUA insures only up to \$100,000 for the aggregate of all share and share draft accounts which are the credit union's equivalents of checking and time deposit accounts.

f. The STATISTICAL DATA section will be completed as follows:

Line 46. **MILITARY PAID FROM NONAPPROPRIATED FUNDS.**
Reflect the total number of part time military (off-duty) personnel receiving remuneration from the Recreation Fund as of the last day of the period.

Line 47. **CIVILIANS PAID FROM NONAPPROPRIATED FUNDS.**
Reflect the total number of civilian personnel (full-time/part-time) employed by the Recreation Fund as of the last day of the period.

Line 48. **ACTIVITY'S AUTHORIZED MILITARY PERSONNEL ALLOWANCE.** Reflect the total manning level of the command/unit at the end of the period.

Line 49. **ACTIVITY'S ACTUAL NUMBER OF MILITARY PERSONNEL.**
Reflect the actual number of active duty military personnel on board at the end of the period as compared with the activity's authorized allowance.

Line 50. **TOTAL NONEXPENDABLE PROPERTY.** Reflect the total dollar acquisition cost of all nonexpendable property (property acquired with a unit cost of \$1,000 or more) procured from nonappropriated funds of the Recreation Fund and held at the end of the period. This amount must equal the total value of property on hand as shown on the Property/Equipment Inventory Record prescribed in reference (a).

Line 51. **TOTAL OPTAR FUNDS DISBURSED FOR RECREATION DURING CURRENT FY.** Reflect the total dollar amount of Operating Target (OPTAR) funds the command has disbursed in the current fiscal year for recreation operations.

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Line 52. **VEHICLE INVENTORY RECORD.** All Recreation Fund-owned vehicles, camping trailers, boat trailers and like equipment requiring a United State Navy (USN) registration number purchased with nonappropriated funds or acquired through surplus listings, will be listed with a description by make, model type, year, serial number, and USN registration number. The above data should be complete, accurate and up-to-date.

4. Certification of Financial Statements. Completion of the certification requirements on the MWR Fund Financial Statement must be met before the statement can be accepted or retained as an official document. Undated or unsigned statements will be returned to the originator for appropriate corrective action.

5. Contact Point. The guidance contained here is not all inclusive. In the event assistance is required, questions may be addressed to the Fiscal Analysis Section, Financial Management Branch, Morale, Welfare and Recreation Division, Bureau of Naval Personnel, at DSN 325-0460 or Commercial (202) 685-0460.

SAMPLE

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RECREATION FUND FINANCIAL STATEMENT
NAVPERs 7010/2 (Rev. 9/82)
S/N 0106-LF-070-1011

REPORTING ACTIVITY REPORTING TO	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> UIC <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></div> </div> <div style="text-align: right; padding-bottom: 10px;"> FOR FISCAL YEAR ENDING <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">MO</td> <td style="width: 20px; text-align: center;">DA</td> <td style="width: 20px; text-align: center;">YR</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> </div> <div> OR INTERIM REPORT <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center;">MO</td> <td style="width: 20px; text-align: center;">DA</td> <td style="width: 20px; text-align: center;">YR</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> </div>	MO	DA	YR				MO	DA	YR			
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LINE	INCOME AND EXPENSE STATEMENT	TOTALS	LINE
1	NETWORTH (CASH) BROUGHT FORWARD BEGINNING OF PERIOD	\$	1

CASH RECEIPTS

2	RESALE OPERATION INCOME	\$ _____	2
3	VENDING/AMUSEMENT MACHINE INCOME	\$ _____	3
4	TOTAL RESALE/VENDING INCOME (Total of Lines 2 and 2)		4
5	EXCHANGE/SHIP'S STORE PROFITS	\$	5
6	TRANSFERS FROM NMPC CENTRAL FUND		6
7	TRANSFERS FROM OTHER RECREATION FUNDS		7
8	SPORTS PROGRAM INCOME		8
9	ENTERTAINMENT INCOME		9
10	TOURS INCOME		10
11	CRUISE BOOK INCOME		11
12	RECREATION PROGRAM & ACTIVITY INCOME		12
13	INTEREST INCOME		13
14	LOAN REPAYMENTS FROM INDIVIDUALS		14
15	MISCELLANEOUS INCOME (Other income not listed) (ATTACH ADDENDUM)		15
16	TOTAL CASH RECEIPTS (Total of lines 4 thru 15)	\$	16

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CASH EXPENDITURES

17	RESALE MERCHANDISE PURCHASED	\$ _____	17
18	VENDING MACHINE MERCHANDISE PURCHASED	\$ _____	18
19	TOTAL RESALE/VENDING MERCHANDISE EXPENSE (Total of Lines 17 and 18)	\$	19
20	DISTRIBUTIONS		20
21	ENTERTAINMENT EXPENSE		21
22	SPORTS EXPENSE		22
23	ELECTRONICS EXPENSE		23
24	TOURS EXPENSE		24
25	CRUISE BOOK EXPENSE		25
26	EXPENDABLE PROPERTY/SUPPLIES EXPENSE		26
27	NONEXPENDABLE PROPERTY EXPENSE		27
28	VEHICLE PROCUREMENT EXPENSE		28
29	SALARIES & WAGES EXPENSE (Requires Completion of Lines 44 and 45)		29
30	MAINTENANCE/REPAIR EXPENSE		30
31	LOANS DISBURSED TO INDIVIDUALS		31
32	MISCELLANEOUS EXPENSE (Other expenses not listed) (ATTACH ADDENDUM)		32
33	TOTAL CASH EXPENDITURES (Total of Lines 19 thru 32)	\$	33
34	NET WORTH (CASH) AT END OF PERIOD (Lines 1 & 16 minus Line 33)	\$	34

LINE	RECONCILIATION OF CASH TRANSACTIONS (From Reverse Side)	TOTALS	LINE
35	NET WORTH (CASH) BROUGHT FORWARD BEGINNING OF PERIOD (Line 1 amount)	\$	35
36	TOTAL CASH RECEIPTS (Total Lines 4 thru 15)		36
37	TOTAL CASH EXPENDITURES (Total Lines 19 thru 32)		37
38	TOTAL NET WORTH (CASH) AT END OF PERIOD (Lines 35 & 36 minus line 37, must equal line 43)	\$	38
LINE	RECAPITULATION OF NET WORTH (CASH)	TOTALS	LINE
39	GENERAL CHECKING ACCOUNT	\$	39
40	SAVINGS ACCOUNT		40
41	PETTY CASH FUND		41
42	UNDEPOSITED CHECKS/CASH ON HAND		42
43	TOTAL NET WORTH (CASH) CARRIED FORWARD (Must equal the figures on Lines 34 & 38)		43

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SAMPLE

STATISTICAL DATA

		FULL-TIME	PART-TIME	
44	MILITARY PAID FROM NONAPPROPRIATED FUNDS			44
45	CIVILIANS PAID FROM NONAPPROPRIATED FUNDS			45
46	ACTIVITY'S AUTHORIZED MILITARY PERSONNEL ALLOWANCE			46
47	ACTIVITY'S ACTUAL NUMBER OF MILITARY PERSONNEL			47
48	TOTAL NONEXPENDABLE PROPERTY <i>(Must equal total of property/equipment inventory record)</i>		\$	48
49	TOTAL OPTAR FUNDS DISBURSED FOR RECREATION DURING CURRENT FY		\$	49
50	VEHICLE INVENTORY RECORD <i>(List of vehicles, camping trailers, boat, trailers, etc., on hand)</i>			50

	MAKE	MODEL	YEAR	VEHICLE SERIAL NUMBER	USN REGISTRATION NO.	
a						
b						
c						
d						
e						
f						

CERTIFICATION

I certify that the Recreation Fund Financial Statement (NAVPERS 7010/2) is correct and that there are no unreported receipts or expenditures.

CUSTODIAN OR MEMBER OF AUDIT BOARD _____
(Signature) (Date)

I, duly detailed, have audited the Recreation Fund Financial Statement. I certify that it accurately represents the condition of the Fund and that all disbursements are in accord with the existing regulations. Conditions are satisfactory except where noted.

SENIOR MEMBER OF AUDIT BOARD _____
(Signature) (Date)

APPROVED _____
(Commanding Officer Signature) (Date)